

DETAIL SCHEDULES

SCHEDULE 1.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The charge is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
BUILDING DEPRECIATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
BUILDING USAGE	1,001,328			
Total departmental cost adjustments:	1,001,328			1,001,328
Total to be allocated:	\$1,001,328			\$1,001,328
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City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
BUILDING DEPRECIATION
Schedule of costs to be
allocated by function

	Total	General & admn	CITY HALL	CITY HALL ANNEX	MUNICIP. CT. BLDG
Cost adjustments					

Departmental cost adjustments					
BUILDING USAGE	\$1,001,328		\$445,443	\$330,465	\$225,420
Functional cost	1,001,328		445,443	330,465	225,420
Allocable costs	1,001,328		445,443	330,465	225,420
1st Allocation	1,001,328		445,443	330,465	225,420
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Total allocated	\$1,001,328		\$445,443	\$330,465	\$225,420
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City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PURCHASING S	16,750	18.795	\$83,712		\$83,712		\$83,712
MAYOR-EXECUTIVE	37,395	41.956	186,890		186,890		186,890
CONTROLLER	32,802	36.802	163,936		163,936		163,936
BUILDING SVCS	1,454	1.631	7,267		7,267		7,267
CITY SECRETARY	728	0.816	3,638		3,638		3,638
Subtotal	89,129	100.000	445,443		445,443		445,443
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Total	89,129	100.000	\$445,443		\$445,443		\$445,443
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL ANNEX

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	20,512	17.830	\$58,925		\$58,925		\$58,925
LEGAL	42,786	37.195	122,911		122,911		122,911
BUILDING SVCS	25,385	22.067	72,924		72,924		72,924
CITY COUNCIL	21,283	18.501	61,140		61,140		61,140
CITY SECRETARY	5,070	4.407	14,565		14,565		14,565
Subtotal	115,036	100.000	330,465		330,465		330,465
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Total	115,036	100.000	\$330,465		\$330,465		\$330,465
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
MUNICIP.CT.BLDG

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	13.557	\$30,562		\$30,562		\$30,562
LEGAL	3,784	3.640	8,202		8,202		8,202
MUN COURTS-ADMIN	53,600	51.538	116,178		116,178		116,178
MUN COURTS-JUSTI	31,248	30.046	67,730		67,730		67,730
POLICE	1,268	1.219	2,748		2,748		2,748
Subtotal	104,000	100.000	225,420		225,420		225,420
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Total	104,000	100.000	\$225,420		\$225,420		\$225,420
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Departmental Cost
Allocation Summary

	Total	CITY HALL	CITY HALL MUNICIP.CT.BLD ANNEX	
F&A INFORM. SVCS	\$30,562			\$30,562
F&A PURCHASING S	83,712	83,712		
MAYOR-EXECUTIVE	245,815	186,890	58,925	
CONTROLLER	163,936	163,936		
LEGAL	131,113		122,911	8,202
BUILDING SVCS	80,191	7,267	72,924	
MUN COURTS-ADMIN	116,178			116,178
MUN COURTS-JUSTI	67,730			67,730
POLICE	2,748			2,748
CITY COUNCIL	61,140		61,140	
CITY SECRETARY	18,203	3,638	14,565	

Direct Billed

Total	\$1,001,328	\$445,443	\$330,465	\$225,420
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